PAYROLL TIMESHEET REPORTING POLICY

Dated: February 25, 2020
Supersedes: CO.501 – Timesheet Reporting dated November 15, 2007

I. PURPOSE
To establish guidelines for the reporting and processing of employee time for New York Medical College (“NYMC”). This policy addresses both standard and non-standard payroll process and related situations.

II. SCOPE
This policy applies to all NYMC employees, including but not limited to, officers, faculty, administrators, staff (union and non-union) and work-study students.

Those NYMC employees funded through affiliation agreements or contract must also utilize a Certificate of Effort to record their time which is submitted to the Office of Academic Administration.

Certain items for Collective Bargaining Unit (“CBU”) employees are governed by the terms and conditions in the appropriate labor agreements.

III. POLICY
It is the policy of NYMC that all employees record and evidence their attendance or absences on the TouroOne electronic time sheet portal. The payroll process is dependent on NYMC employees and departments providing accurate and consistent data for processing.

IV. DEFINITIONS

A. Exempt Employees (Salaried)
Employees who are exempt from the overtime pay provision of the Fair Labor Standards Act (“FLSA”) in the broad categories of “white collar” jobs, including but not limited to, faculty, officers, administration, managerial and professional employees.

B. Non-Exempt Employees (Hourly)
Employees who are covered by the FSLA minimum hourly wage and overtime pay provisions for hourly paid employees “blue collar,” including, but not limited to, clerical, maintenance, technicians and semi-skilled workers.
C. Collective Bargaining Unit Employees (CBU)
Union-represented employees under a Collective Bargaining Agreement.

V. PROCEDURES

A. Payroll Department

1. General

a. Produces, prints and disburses payroll checks and electronic payments
b. Reviews total payrolls on a bi-weekly, quarterly and annual basis in accordance with federal and state regulations
c. Makes timely and accurate filing and payment of appropriate taxes, garnishments and other withholdings
d. Reviews individual employee’s garnishment and other payroll withholdings in accordance with written execution orders
e. Maintains complete payroll records for all employees in accordance with federal and state regulations
f. Files and distributes Forms W-2, 1042’s and Misc. 1099 Wage and Tax Statements
g. Assists in yearly audit process and preparation of annual tax returns

2. Pay Frequency. Pay periods are every two (2) weeks, ending on Sunday with pay disbursement on the following Friday.

3. Paycheck Delivery. There are three (3) options available for delivering paychecks – pick-up on payday, mailed to the employee’s home address or net pay electronically direct deposited to the employee’s financial institution.

   a. Printed Paychecks. An employee picking up his/her paycheck must provide a photo ID as proof of identity. An employee may authorize another employee to pick-up his/her paycheck by providing Payroll with a written notice or email. The individual authorized to pick-up the paycheck must also present a photo ID.

   b. Direct Deposit. Employees who choose direct deposit as their distribution method may select automatic deposits to up to three (3) accounts. Check stubs are electronically posted to the TouroOne portal.

   c. Undeliverable Payroll Checks. If a payroll check is returned to the College due to an undeliverable address or other reason, the Payroll department will make every effort to locate the employee
and to obtain the proper address. If all attempts fail, the checks are retained in the Payroll department. Uncashed checks will become void after 6 months. The College follows State laws and escheats stale checks each year.

4. Checks

a. Lost Checks. NYMC requires that an employee complete a Lost Check Form when a payroll check is lost or accidentally destroyed. There may be up to a ten (10) day waiting period before the Payroll Department will reissue a lost check to an employee.

b. Manual Checks. Interim checks are an exception to the regular payroll processing and should not be substituted for the timely processing of regular payroll submission. Interim check requests along with all related backup (the PAF or timesheets) must be submitted to Human Resources and Payroll Departments. All information must be completed, and approvals are mandatory before consideration will be given to the manual check request. Manual checks will be generated and made available for pickup from the Payroll Offices. If additional approvals or delays occur, then this payment may be processed with the next regular payroll cycle.

5. Payroll Deductions. The Payroll Department processes mandatory deductions from an employee’s paycheck in compliance with government regulations and processes voluntary deductions within its scope in accordance with documented employee authorizations. The Payroll Department withholds from the pay of each employee all applicable statutory tax deductions. These include, but are not limited to, federal, state and local income taxes withholding and FICA taxes (Social Security and Medicare Taxes).

6. Payroll Over-payments. In the event an employee is overpaid, the employee is responsible for contacting the Payroll Department. If an employee is no longer employed by NYMC, he or she must make an immediate reimbursement of the wages. Upon reimbursement of the overpayment, Payroll will adjust the employee’s payroll records. If an employee is an active employee, NYMC may withhold the overpayment from his or her successive pay checks, upon approval of the employee.

7. Payroll Deadline. The payroll deadlines and payroll dates are established annually and posted on the TouroOne portal under
Employee Section – Pay Information- Payroll Schedule/Payroll Deadlines by Calendar Year.

8. **Social Security Coverage and Medicare (FICA) Taxes.** As required by the Federal Insurance Contributions Act (FICA), NYMC withholds Social Security and Medicare tax for all U.S. citizens, residents and foreign nationals on H-1 and O-1 visas. NYMC students and scholars who hold a current and valid F-1 or J-1 visas are exempt from Social Security and Medicare withholding. All other income taxes are based upon U.S. tax treaties with student or scholar nations of origin/citizenship. If no such tax treaty exists, all will be taxed as a U.S. citizen.

**B. Human Resources Department**

A Change of Name requires a photocopy of an employee’s social security card bearing the new name in order to change the employment record. It is important that the name matches both the Social Security Administration and Internal Revenue Service records.

**C. Employee Responsibilities**

1. **Timesheet Submission.** NYMC employees are responsible to record their time on a daily basis in the TouroOne Timesheet portal for the corresponding pay period. Once the timesheet has been completed, it is the responsibility of the employee to submit it for approval.

2. **Timesheet Non-Submission.** If an employee does not complete and submit his or her timesheet for approval on a timely basis, they will then need to contact their NYMC supervisor immediately. This late submission of their timesheet may delay receipt of their bi-weekly paycheck under the next scheduled payroll cycle.

**D. Supervisors’ Responsibilities**

1. **Approval of Timesheets.** Supervisors are responsible for review of, rejection for correction and approval of timesheets assigned to them by the due date. If a Supervisor does not approve those employee timesheets assigned to him/her, he or she will need to contact both the employee and the Payroll Department and apprise them of the situation. The timesheet approval window closes at 3:00pm on the Tuesday following the end of the payroll reporting cycle. In order to pay an employee once the timesheet approval window as closed, the Supervisor must contact the Payroll Department for instructions.
2. **Non-Approval of Timesheets.** Supervisors will need to complete and seek approval(s) of a Payroll Check Request (PR-1) for those employee timesheets which were not approved on a timely basis in the TouroOne Timesheet portal. This could potentially delay an employee from receiving their bi-weekly paycheck until the next payroll cycle.

3. **Communicating Terminated Employees to Human Resources.** It is the responsibility of the Supervisor to notify the Human Resource Department, in writing, of an employee’s change in work status. This will include termination, Family Medical Leave Act (FMLA) leaves, worker’s compensation and disability. Failure to do so might cause an employee to be over or under paid.

VI. **POLICY MANAGEMENT**

- **Responsible Officer:** Vice President and Chief Financial Officer
- **Responsible Executive:** Controller
- **Responsible Office:** Controller, Finance Department